

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

IN THE MATTER OF

BLUE WATER AUTOMOTIVE SYSTEMS, Case No. 10-14112  
INC., et al.,

Debtors.

HONORABLE AVERN COHN

\_\_\_\_\_  
MCTEVIA & ASSOCIATES, LLC,

Plaintiff-Appellee,

v.

UNITED STATES DEBT RECOVERY III, LP,

Defendant-Appellant.  
\_\_\_\_\_

JUDGMENT

For the reasons stated in the Memorandum and Order entered and filed on this date, the bankruptcy court's decision is REVERSED and the case is REMANDED for further proceedings consistent with the memorandum and order.

DAVID WEAVER

Dated: April 11, 2011

By: s/Julie Owens  
Deputy Clerk

I hereby certify that a copy of the foregoing document was mailed to the attorneys of record on this date, April 11, 2011, by electronic and/or ordinary mail.

S/Julie Owens  
Case Manager, (313) 234-5160